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WEBSTER FIRE PROTECTION DISTRICT #4

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 05/23/01

WEBSTER PARISH FIRE PROTECTION DISTRICT #4
WEBSTER PARISH POLICE JURY
Dubberly, Louisiana

Component Unit Financial Statements
As of and for the year ended December 31, 2000

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MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire Protection District #4
Dubberly, Louisiana

We have compiled the component unit financial statements of the Webster Parish Fire Protection District #4 as of December 31, 2000 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Minden, Louisiana
February 15, 2001

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the Webster Parish Fire
Protection District #4 of Webster Parish

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District #4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #4's compliance with certain laws and regulations during the year ended December 31, 2000, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended December 31, 2000, we noted no expenditures for material and supplies exceeding \$15,000. No expenditures for public works exceeding \$100,000 were noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

For the year ended December 31, 2000, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This agreed-upon procedure is not applicable since there were no employees paid during the period under examination.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the subsequent amendments made to the budget during the year ended December 31, 2000.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on January 11, 2000, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #4 by a unanimous vote. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 5% for the year ended December 31, 2000.

Accounting and Reporting

8. Randomly select 6 disbursements made during the periods under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the six payments examined were coded properly to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Webster Parish Fire Protection District #4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than notices of the meetings held during the year.

Debt

10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the periods under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

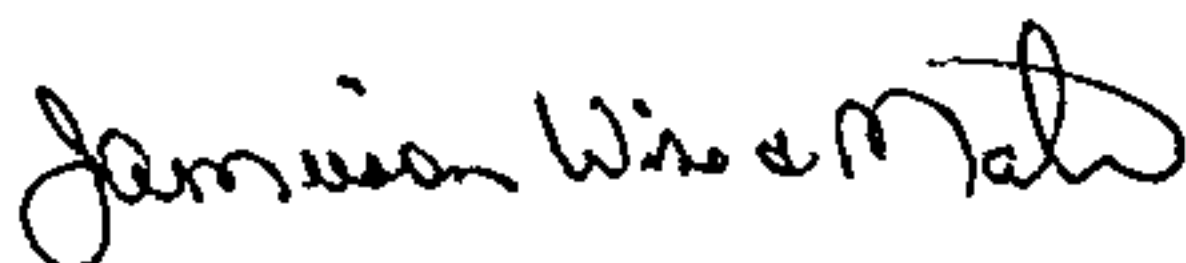
Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no payments for items noted above. We noted no paid employees for the year ended December 31, 2000. We also inspected records for the year and noted no instances which would indicate payments which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Webster Parish Fire Protection District #4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Minden, Louisiana
February 15, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

2/9/01 (Date Transmitted)

Jamieson, Vick & Martin, CPAs
601 Main St.
Metairie, LA 70005 (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

_____	Secretary	_____	Date
<i>Charles O. Johnson Jr.</i>	Treasurer	<i>9 FEB 01</i>	Date
_____	President	_____	Date

COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #4
WEBSTER PARISH POLICE JURY
Dubberly, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2000
(Unaudited)

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
	Special Revenue	General Fixed Assets	(Memorandum Only)
ASSETS			
Cash and cash equivalents	\$ 32,774	-	32,774
Buildings	-	78,863	78,863
Trucks	-	135,262	135,262
Equipment	-	52,029	52,029
Furniture	-	520	520
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 32,774</u>	<u>266,674</u>	<u>299,448</u>
LIABILITIES AND FUND BALANCE			
Fund Equity:			
Investment in General Fixed Assets	-	266,674	266,674
Fund Balance	<u>32,774</u>	<u>-</u>	<u>32,774</u>
Total Fund Equity	<u>32,774</u>	<u>266,674</u>	<u>299,448</u>
Total Liabilities and Fund Balance	<u>\$ 32,774</u>	<u>266,674</u>	<u>299,448</u>

See accompanying notes and accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4
WEBSTER PARISH POLICE JURY
Dubberly, Louisiana

Statements of Revenue, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the year ended December 31, 2000
(Unaudited)

	<u>2000</u>
REVENUES	
Ad valorem taxes	\$ 44,782
Grant	\$ 10,490
2% fire rebate	2,495
Donations	2,120
Interest income	54
Miscellaneous	<u>5</u>
Total revenues	<u>59,946</u>
EXPENDITURES	
Current - public safety:	
Legal and professional	370
Office supplies and postage	44
Repairs and maintenance	2,229
Utilities	3,149
Fire fighting supplies	20
Insurance	4,151
Truck expense	1,774
Miscellaneous	686
Capital outlay	<u>23,511</u>
Total expenditures	<u>35,934</u>
(Deficiency) of revenues over expenditures	24,012
(Deficiency) of revenues and other sources over expenditures	24,012
Fund balances at beginning of year	<u>8,762</u>
Fund balances at end of year	<u>\$ 32,774</u>

See accompanying notes and accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4
WEBSTER PARISH POLICE JURY
Dubberly, Louisiana

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2000
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable) Favorable Variance</u>
Revenues:			
Ad valorem taxes	\$ 37,000	44,782	7,782
Donations	-	2,120	2,120
Grant	-	10,490	10,490
2% fire rebate	2,400	2,495	95
Interest income	-	54	54
Miscellaneous income	-	5	5
Total revenue	<u>39,400</u>	<u>59,946</u>	<u>20,546</u>
Expenditures:			
Legal and professional	900	370	530
Office supplies and postage	1,000	44	956
Repairs and maintenance	20,500	2,229	18,271
Utilities	3,000	3,149	(149)
Fire fighting supplies	9,500	20	9,480
Insurance	5,000	4,151	849
Truck expense	8,261	1,774	6,487
Miscellaneous	-	686	(686)
Capital outlay	-	23,511	(23,511)
Total expenditures	<u>48,161</u>	<u>35,934</u>	<u>12,227</u>
Excess (deficiency) of revenues over expenditures	(8,761)	24,012	32,773
Fund balance, beginning	<u>8,762</u>	<u>8,762</u>	<u>-</u>
Fund balance, ending	<u>\$ 1</u>	<u>32,774</u>	<u>32,773</u>

See accompanying notes and accountants' compilation report.

Webster Parish Fire Protection District #4

Notes To Financial Statements
December 31, 2000

1. The Webster Parish Fire Protection District #4 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1991. The District board consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Dubberly and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policies followed by the Webster Parish Fire Protection District #4 in preparation of the accompanying financial statements are set forth below.

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #4. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
 - B. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
 - C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
 - D. Fixed assets - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
 - E. Budgets practices - The District adopts a budget for each year. The District Board monitors the budget and level of expenditures throughout the year. All changes to the original budget must be approved by the District Board. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.
2. Ad Valorem Taxes

The District has a levy of 10 mill ad valorem tax as of December 31, 2000. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Webster Parish Fire Protection District #4

Notes to Financial Statements
December 31, 2000

3. General Fixed Assets

Assets purchased during the current year are recorded on cost basis.

4. Memorandum Totals

The total columns in the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

5. Cash

Cash is fully secured as of December 31, 2000. The bank balance at December 31, 2000 was \$32,774.

6. Related Parties

The Webster Parish Fire District #4 has a working relationship with the Dubberly Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department which maintains fire protection services in the area. During the year ended December 31, 2000, all expenses for fire protection were paid by the Fire District.

SUPPLEMENTAL INFORMATION SCHEDULES

Webster Parish Fire Protection District #4
Supplemental Information Schedule
December 31, 2000

The following serve on the Board of Commissioners without compensation:

F.E. (Gene) Robinson	Chairman
Charles Johnson	Treasurer
Allan Strickland	Commissioner
Charles Mims	Commissioner
Gene Corley	Commissioner